

FISCAL MANAGEMENT AND GOALS

The quantity and quality of learning programs are directly dependent on the funding provided and the effective, efficient management of those funds. It follows that achievement of the district's purposes can best be achieved through excellent fiscal management. Further, the Board recognizes the important trust it has been given with the responsibility of managing a large amount of public resources. As trustee of local, state and federal funds allocated for use in public education, the Board will be vigilant in fulfilling its responsibility to see that these funds are used wisely for achievement of the purposes to which they are allocated. Budget priorities will be focused on the instruction and support of student performance standards.

Because of resource limitations, there is sometimes a temptation to operate so that fiscal concerns overshadow the educational program. Recognizing this, it is essential that the district take specific action to make sure education remains central and that fiscal matters are ancillary and contribute to the educational program. This concept will be incorporated into Board operations and into all aspects of district management and operation.

In the district's fiscal management, the Board seeks to achieve the following goals:

- * to engage in thorough advance planning in order to develop budgets and to guide expenditures so as to achieve the greatest educational returns and the greatest contributions to the educational program;
- * to establish levels of funding which will provide high quality education for the students of the district;
- * to use the best available techniques and processes for budget development and management;
- * to provide timely and appropriate information to the Board of Trustees and all staff with fiscal management responsibilities; and
- * to establish and implement efficient procedures for accounting, reporting, investing, purchasing and delivery, payroll, payment of vendors and contractors, and all other areas of fiscal management.

Adopted: 11/12/84
Revised: 8/9/10

ANNUAL BUDGET

School budgeting in Wyoming is regulated and controlled by legislation and regulations of the State Board of Education. The Municipal Fiscal Procedures Act, which applies to all districts, provides the framework for preparation, passage and implementation of the district's annual operating budget.

It is the legal document that described the programs to be conducted during a given period of time. The budget shall be considered a controlled spending plan for the fiscal year and it shall state in financial terms the operational plan for the conduct of all programs in the school district. It shall be adopted for amounts and categories that meet the program needs of the schools.

The Superintendent shall serve as the budget officer for the district. In this capacity he/she shall be responsible for the budget preparation, budget presentation, and budget administration.

Adopted: 11/12/84
Revised: 8/9/10

Code: DBB

FISCAL YEAR

The fiscal year is defined as beginning on the 1st day of July and ending on the 30th day of June.

Adopted: 8/9/10

BUDGET PLANNING AND PREPARATION

Budget planning and preparation in Platte County School District #2 will be an integral part of program planning so that the annual operating budget may effectively express and implement all programs and activities of the school system. Budget planning and preparation will be a year-round process involving broad participation considering the needs of educational programs, personnel, facilities and other projects as they arise.

The business/finance manager will have responsibility for budget preparation, including the construction of, and adherence to, a budget calendar. Principals will develop and submit budget requests for their school after seeking advice and suggestions of staff members.

The budget request will reflect the principal's judgment as to the most effective way to use resources in achieving progress toward educational objectives of the school.

The Board will give careful consideration to budget requests, review allocations for fairness and for their consistency with educational priorities of the school system.

Adoption Date: 11/12/84

Revised: 11/08/99

Revised: 08/09/10

Revised: 03/13/17

BUDGET PLANNING & PREPARATION

In order to facilitate budget preparation for the district, the following guidelines will be utilized by:

January-February:	Business manager will distribute requisition forms and directions.
February-March:	Budget requests will be received by principals and special services director from staff.
March-April:	Budget requests will be received by business manager from principals and special services director.
on or before May 15:	Preliminary budget must be presented to the Board.
Second Wed. in July	Proposed budget will be published in newspaper.
Third Wed. in July	Public hearing on the proposed budget.
Third Wed. in July	Budget officially adopted.

Approved: 8/9/10

BUDGET HEARING AND REVIEWS

Public hearings on the budget are regulated by the Municipal Fiscal Procedures Act and other legislation.

As required, a notice announcing the public hearing on the District's budget shall be published once in a daily or weekly newspaper having general circulation in the District. The publication shall be made in the first regular issue of the newspaper appearing on or after July 7 or at least one week before the public hearing.

The Board shall schedule a public hearing to consider the annual school district budget on the third Wednesday of July. At this time, the Board shall provide accommodations for interested persons and for the adequate presentation of the budgets and shall receive questions and responses from interested persons.

The law requires the hearing to be held on the third Wednesday in July and the board can adopt the budget on that day or on the day following the public hearing. Copies of the officially adopted budget shall be forwarded to the county clerk, the State Department of Education, and copies retained by the clerk of the board of trustees and district budget officer.

Legal ref.:
W.S. §9-7-301 – 9-7-316 and 21-3-110(a)(ii)

Adopted: 8/9/10

BUDGET TRANSFERS

At the request of the budget officer or upon its own motion after publication of notice and a hearing, the board of trustees may by resolution transfer any unencumbered or unexpended appropriation balance or part thereof from one fund or account to another.

Individual items within the limits of a budget category may be overdrawn at the discretion of the Superintendent, but category items may be overdrawn only by order of the board. Inter-fund transfers should be limited and the accounting for such transfers must follow the regulations of the Wyoming State Department of Education. Also, transfers shall be approved by the board.

The superintendent shall recommend to the board transfers from one budget category to another. Such transfers shall follow prescribed legal requirements.

Adopted: 11/12/84
Revised: 8/9/10

Management of Fund Balances and Capital Reserves

The Board of Trustees for Platte County School District # 2 recognizes the District uses and maintains diverse funds with assorted requirements on balances of cash, investments and other asset and liability accounts. Additionally Governmental Accounting Standards Board (GASB) # 54 has increased the reporting requirement on fund balances for financial statement purposes. Since fund balance reporting has a direct influence on State funding; it is the intention of the Board of Trustees to clarify how fund balances will be reported. Platte County School District # 2 will use the fund balances definitions in GASB 54 for financial reporting for all governmental fund types. The classifications are intended to depict the nature of the net resources that are reported in a governmental fund. An individual governmental fund could include any combination of these classifications.

Non-spendable Fund Balances:

These fund balances are the net balance of assets and liabilities that are held legally, contractually or in a "not in spendable form." This includes all legally or contractually restricted balances as well as prepaid, inventory and other items considered "not in spendable form,"

Restricted Fund Balances:

These fund balances are the net balance of assets and liabilities that have provisions that are externally imposed. These are grants or other funds that are restricted by the debt covenants, grantor, contributor, or by laws or regulations of external governments. In general these include a legally enforceable requirement that the resources be used only for the specific purposes stipulated in the grant, debt covenant or by law.

Committed Fund Balance:

Committed Fund Balances are those imposed by a formal action taken by the Board of Trustees. Once the Board of Trustees has taken formal action the assets cannot be used for other purposes unless the Board of Trustees removes or changes the specified use by taking the same action it employed previously commit those balances.

Assigned Fund Balance:

Assigned Fund Balances are the net amounts of assets and liabilities constrained by the intent of the Board of Trustees. The intent will not be done by formal action of the Board of Trustees but will be part of items such as the adopted budget or in a statement by the Board of Trustees or by the Director of Business and Finance.

Unassigned Fund Balance:

Typically unassigned fund balances will be limited to the general fund and by definition they are the residual balance for fund balance.

Priority of Use:

It will be the policy of the School District to use restricted resources first where applicable, then committed funds, then assigned funds, and last, unassigned resources, for all expenditures from governmental funds.

Adopted: 6/15/11

FUNDS FROM STATE AND FEDERAL SOURCES

In order to offer the best educational opportunities for children of the district, the Board will seek as many sources of revenue as possible to supplement the funds provided through local taxation and the State Foundation Program.

The Board authorizes the Superintendent to execute and file applications for the school district and to act as its authorized representative in matters concerning state and federally funded programs.

All proposals for special grants must be submitted to the Board for approval prior to final submission to the state or federal agency.

Adopted: 11/12/84
Revised: 1/12/98
Revised: 8/9/10

INVESTMENT POLICY

REVENUES FROM INVESTMENTS/USE OF SURPLUS FUNDS

The Board of Trustees supports and authorizes a safe and sound investment program. Such a program is viewed as a critical ingredient of sound fiscal management, the purpose of which is to secure a maximum yield of interest revenues to supplement other district revenues for the support of the educational program of the district.

Investments shall be limited to those authorized by state law. See W.S. §9-4-831 as amended.

Before any person effects any investment transaction on behalf of the school district or offer any investment advice to the school district, the person shall sign a statement indicating he/she has read this policy and agrees to abide by applicable state law with respect to advice he/she gives and the transactions he/she undertakes on behalf of the school district. For purpose of this policy, "investment transaction" or "investment advice" does not include deposits in financial institutions as authorized by law.

Staff responsible for investment transactions are encouraged to take advantage of education programs conducted by the state auditor or treasurer relating to investment of public funds.

The Board of Trustees believes:

- * that all excess funds shall be held in interest-bearing accounts or investments to earn the maximum return possible on the funds available for investment while complying with state statutes and district policy;
- * that safety of funds should be a first consideration. The district should not enter into investment transactions which will expose itself to an undue credit risk of an issuer or a broker/dealer;
- * that investment practices must always be in compliance with state laws.

Adopted: 10/14/96
Reviewed: 8/9/10

I understand that state law as well as policy DFA of the school district, requires me to read Policy DFA and applicable state law, which includes, but is not limited to, W.S. §9-4-801, et seq. and specifically the limitations on investments contained in W.S. §9-4-831 as amended from time to time. I specifically acknowledge having read Policy DFA and all applicable state statutes and agree to comply with the provisions set forth therein.

Approved: 10/14/96
Reviewed: 8/9/10

GATE RECEIPTS AND ADMISSIONS

Platte County School District #2, recognizing that the schools belong to the community, establishes as policy the practice of admitting all persons to school activities without charge [regular session Wyoming High School Activity Association activities]. Exceptions to this policy will be (1) that upon the approval of the administration an admission fee may be charged to events that are sponsored by the school or school organizations as fund raisers, (2) SEWAC and WHSAA tournaments and playoffs.

Adopted: 11/12/84
Reviewed: 8/9/10

BANKING SERVICES

Annually the Board of trustees shall approve one or more banking institutions or depositories to be utilized by the district for the deposit of funds.

Depository banks holding school district money shall pledge securities for all deposits and balances not covered by FDIC. The board of trustees shall approve the securities at the time of institutional approval. (W.S. §9-4-801 - §9-4-832).

Adopted: 11/12/84
Revised: 8/9/10

AUTHORIZED SIGNATURES

All warrants and checks drawn on the district's treasury will bear the signature of the board treasurer or clerk and board chairperson except that checks drawn on the cafeteria fund, activities fund, and revolving account, if there is such fund or account, may bear the signature of the superintendent instead of one of the above listed officers of the board.

The board authorizes uses of facsimile signatures of these board members. In accordance with Wyoming law, these facsimile signatures will be registered with the Secretary of State and all other precautions observed.

Adopted: 11/12/84
Revised: 2/15/89
Revised: 8/9/10

BONDED EMPLOYEES AND OFFICERS

The Board of Trustees shall require a bond of the Board treasurer, Superintendent, and business manager in such penalty and with such sureties as the Board may direct, conditioned upon the faithful application of all monies and property which may come into his/her hands by virtue of his/her office. The bond shall not exceed one and one-fourth of the amount of all school monies handled by such officer in any one (1) year. Such bonds, after being approved by the Board and by an attorney selected by the Board as to form and execution, shall be filed with the county treasurer, and no disbursements shall be made until such bonds shall have been approved and filed as required by this section. In case of breach of conditions of such bonds, suit shall be brought thereon by the Board for the benefit of the District. [W.S. 21-3-110(a)(ix)]

The Board of Trustees may also require any other officer or employee whose duty it is to handle funds or property of the District, including activity accounts, to be bonded under a suitable individual or blanket bond indemnifying the District against loss. The Board shall determine the amount and type of bond. [W.S. 21-3-111(a)(xii)]

All other employees who handle district or school funds shall be covered by a general fidelity bond carried by the district or through the district's self insurance fund.

Adopted: 11/12/84
Revised: 09/12/88
Revised: 11/08/93
Revised: 08/09/10

FISCAL ACCOUNTING AND REPORTING

The Superintendent shall be ultimately responsible for properly accounting for all funds of the district and for the preparation of reports and statements required by the state examiner's office and the State Department of Education.

The accounting system that is used shall conform with requirements of the State Department of Education and with good accounting practices, providing for the appropriate separation of accounts, funds, and special monies.

The business manager will prepare a financial statement which will be presented to the Board each month. This report will be prepared in the form prescribed by the Board. It will show the amount budgeted in each budget category, the amount expended to date, and the remaining unexpended balance. The statement will also show the unencumbered bank balance. A list of bills and salaries for Board approval will also be presented. At the request of the Board, a more detailed breakdown of any budget category may be requested and provided.

At the request of the Board or the Superintendent, other financial reports will be presented.

Adopted: 11/12/84
Revised: 1/12/98
Revised: 8/9/10

INVENTORIES

The business/finance manager shall be responsible for the maintenance of permanent records of District property and the development of procedures for conducting periodic inventories of school property and equipment. The inventory system used shall accurately reflect the transfer of District property and equipment from one location to another. The procedures set forth for the fixed assets inventories shall be within the prescribed guidelines of generally accepted accounting procedures (GAAP). Surplus property no longer deemed useful by the District shall appropriately be divested or conveyed to the extent not prohibited by Article 16, Section 6 of the Wyoming Constitution.

Procedure:

The business office staff shall maintain a fixed asset inventory of items that: (1) are tangible in nature; (2) have a life longer than one (1) year; and (3) have a significant value. Items valued in excess of \$1,000 will be maintained on the inventory and a list of capital assets valued in excess of \$5,000 will also be maintained. Upon receipt, appropriate documentation is brought to the business office where fixed asset costs and other relevant data from invoices and support documents are recorded. An inventory number tag is affixed to the item and the number entered into the fixed assets inventory.

When items are deemed to be surplus property, they are brought to the attention of the Board of Trustees. The Board of Trustees determines whether the item(s) should be declared to be surplus and, if so, they are eligible for removal from the fixed assets inventory. Surplus property is made available through an advertised request for bid for sale if the Board of Trustees determines the property to be of monetary value. Items of no useful life or monetary value are disposed of in an appropriate manner determined by the Board of Trustees. All items declared surplus property are removed from the fixed assets inventory by the business office. The date of removal and the value of the item are recorded in the fixed assets inventory. The fixed asset card for the item is then placed in an inactive file.

Adoption Date: 06/15/11

AUDITS

The complete financial records of the district as well as records of individual school accounts will be audited annually by a certified public accounting firm selected by the board. As Tri-City Parks and Recreation is under the jurisdiction of the school district, its fiscal records shall be included in the district audit.

The board will consider and act upon recommendations of the certified public accountant for maintaining an efficient system for recording and safeguarding district and school funds.

The board will select the certified public accountant by bid. The bid may include audits for more than one fiscal year.

Adopted: 11/12/84
Revised: 8/9/10

PURCHASING

The District's purchasing program shall serve the interests of the school district and the betterment of its education program by providing the necessary supplies, equipment and services. The Board declares its intention to purchase competitively without prejudice and to seek maximum educational value for every dollar expended.

The Superintendent shall serve as purchasing agent for the district. He/she shall be responsible for developing and administering the purchasing program for the district. The purchasing procedures employed by the Superintendent shall comply with all applicable laws and regulations of the state as well as the following Board policies:

1. The district's annual operating budget, which the Board sees as the district's controlled spending plan, shall direct all purchases by the Superintendent.
2. The Superintendent is authorized to issue purchase orders without prior approval of the Board when formal bidding procedures are not required by law and when budget appropriations are adequate to cover the obligations.
3. The Superintendent shall secure approval of the Board of Trustees for major purchases of equipment which amount to a considerable expenditure by the district.
4. Preference in purchasing shall be given to in-district, county, or state vendors respectively, provided:
 - a. their prices are equal to or better than other vendors, and
 - b. they meet the specifications of the district.
5. The quantity of items purchased shall depend on the necessity of the items, storage space, availability and economy of volume purchased.
6. The Superintendent shall make every effort to receive full value for the dollar spent. The purchasing function shall be to buy the required products which during the product's period of usefulness will be the most efficient and economical.
7. Whenever possible, all supplies shall be ordered in the spring for summer delivery in order to keep purchasing during the year to a minimum.
8. All contracts which require public advertising and competitive bidding shall be awarded by the Board. Recommendations for the award of these contracts shall be submitted to the Board by the Superintendent.

Adopted: 11/12/84
Revised: 1/12/98
Revised: 8/9/10

PURCHASING PROCEDURES

The Superintendent shall follow this procedure in making or authorizing purchases and in paying bills:

1. Requisition for supplies, materials, equipment and services shall originate with the personnel directly responsible for their use. Administrative personnel will have reviewing authority. The Superintendent will have final reviewing authority and will examine requisitions and approve or disapprove for purchasing.
2. A duplicate purchase order or voucher shall be prepared for all purchases. The purchase order shall show the items to be purchased, their known or estimated price, the vendor, and the budget category and line item to which the purchase is to be charged.
3. Local purchases, in the amount of \$50.00 or less, when approved by the appropriate administrator, may be made without use of the formal requisition and purchase order procedure. Blue Book must be signed by the purchaser and vendor and returned to the business office without delay.
4. Phone orders in the amount of \$100.00 or less, when approved by the appropriate administrator, may be made without use of the formal purchase order procedure. Requisitions must be completed in such instances.
5. The business manager shall sign all purchase orders for the district.
6. A duplicate copy of the purchase order will be filed in the business office.
7. Vouchers will be checked against the purchase order and the receipt of all purchased items will be verified by the business manager before being presented to the Superintendent for approval and to the Board for payment.
8. Payment of bills will be made on official voucher/purchase order of the district.
9. Vouchers, approved by the Superintendent, will be presented to the Board at the regular meeting each month. Upon approval of the Board, school district warrants will be presented in payment.
10. Purchases made from school activity funds shall require authorization of the school principal. No individual is to order anything for any group using the name of the school without written permission of the principal.
11. Employees who make unauthorized purchases will be required to make payment from their personal funds.

Adopted: 11/12/84
Revised: 01/12/98
Revised: 8/9/10

SCHOOL CREDIT CARDS

Credit cards issued to the school district can be used to purchase school related materials and services.

The credit cards are not available for private use.

The Business Manager will develop procedures for the use of credit cards.

Adopted: 11/12/84
Revised: 03/26/90
Revised: 8/9/10

ADMINISTRATIVE PROCEDURE FOR USE OF SCHOOL CREDIT CARDS

The following procedure will be followed when using school credit cards:

1. Cards will be issued by the Business Manager and must be turned back in immediately after use or on the day the staff member returns to the district.
2. A list containing the names of individuals obtaining cards and the date of checking out and checking in will be kept.
3. Individuals using the cards must present a copy of all card purchases to the Business Manager for payment within three (3) days of use of card or individual's return to the district. Failure to do so may result in loss of credit card privileges.
4. These receipts must match statement information provided by the credit card company.
5. Unauthorized or unverified purchases will be the responsibility of the individual to whom the card has been checked out.
6. Loss of cards must be reported immediately to the Business Manager, Transportation Director or Superintendent. Failure to report lost cards would result in the user being responsible for payments based upon the determination of the Board.

Adopted: 11/12/84

Revised: 8/9/10

PETTY CASH/REVOLVING ACCOUNTS

In order to simplify refunds and minor purchases, the board of trustees may authorize petty cash funds for schools in the central administration office as found desirable.

Expenditures against these funds must be itemized and turned in to the board whenever replenishment is requested. Expenditures from petty cash shall be charged to the applicable budget category. Once a budget category is exhausted, no further expenditure against the category may be made from petty cash.

Adopted: 11/12/84
Revised: 8/9/10

Adoption Date:

PETTY CASH/REVOLVING ACCOUNTS

1. The Petty Cash Fund shall not exceed \$3,000.00
2. The Petty Cash Fund is to be used for the following purposes:
 - a. Miscellaneous postage
 - b. Collect deliveries
 - c. Payment of activity officials
 - d. Miscellaneous - required advance payments
 - e. Reimbursements to employees for approved purchases or expenses
3. The Petty Cash Fund is NOT to be used for the following purposes:
 - a. Travel
 - b. Salaries
4. The Petty Cash Fund will be replenished only upon presentation of an itemized (and receipted) accounting of the fund.
5. Petty Cash Funds must be reconciled and accounted for at the end of each month.
6. The Superintendent is responsible for the fund and any shortage of funds should a shortage occur.

Adopted: 11/12/84

Revised: 8/9/10

COOPERATIVE PURCHASING

The Board, at its option, may join in cooperative purchasing with other school districts to take advantage of lower prices for bulk purchasing and to reduce the administrative costs involved in bidding.

Adopted: 8/9/10

BIDDING PROCEDURES

In an attempt to assure that all interested persons who desire to do business with this district are afforded an equal opportunity to do so, the district shall obtain competitive bids when any school building is to be built or any repairs, additions, or improvements costing more than \$10,000 are to be made for any school house or district property or when any purchase of insurance, supplies or materials other than textbooks costing more than \$10,000 is contemplated unless precluded by appropriate regulations or Wyoming Statutes. When the amount exceeds \$25,000, a call for bids shall be published at least once in the newspaper of general circulation in the district. No contract shall be divided for the purpose of avoiding this provision. When items exceed \$10,000, but are less than \$25,000, the administration will receive competitive quotes and determine the quote to be accepted based on the needs of the district.

Prior to requesting any bid over \$25,000, Board approval must be obtained. If approved by the Board, then competitive bids, where appropriate, will be obtained and if appropriate, a notice calling for bids will be published.

Items for which bids must be obtained may be described in the public call for bids by stating general requirements and making detailed specifications available to prospective bidders at the administrative offices.

The district shall reserve the right to reject any or all bids or to accept any bid which in its sole and absolute judgment, under the circumstances, best serves the district's interest. No bids shall be considered which are received after the time mentioned and any bid received after the scheduled time shall be returned to the bidder unopened. The district may further require up to thirty (30) days from receipt of the bid for acceptance of the bid.

All bids will be made in sealed envelopes and once submitted, will remain unopened until opened in public by the business manager or designee on the specified date and a determination will be made as to who is the successful bidder. A recommendation will be made to the Board at its next regular meeting. The Board may approve the bid recommendation, but reserves the right to take the bid under advisement pending further review.

The Board will determine on a case-by-case basis at the time the bid proposal is reviewed whether the bids are to be accompanied by a bid security and the amount, whether a performance bond must be posted and, if so, the amount, whether the contractor must provide insurance, and if so, the type and amount as well as the amount of liquidated damages if any which are to be provided for in the final contract documents.

Where applicable, preference will be given to Wyoming contractors as provided in Wyoming Statute §16-6-102(a).

Adopted: 8/9/10

LOCAL/COMPETITIVE PURCHASING

Recognizing that the schools of the district are supported primarily by tax monies paid by individuals and businesses of the local community, the Board will purchase locally whenever and wherever possible and whenever goods and services of equal quality at competitive prices are available.

Selection of vendors shall be based on price, quality, past services, delivery time and availability.

However, the school district's first consideration must be value for money spent. For this reason goods and services may not be purchased locally if they could be secured elsewhere at a savings to the district or if a known local source can provide better quality of product or service or provide more efficient delivery.

Adopted: 11/12/84
Revised: 8/9/10

SALES CALLS AND DEMONSTRATIONS

Only sales representatives of materials, equipment, or services that are normally used in the schools will be granted conferences with District personnel. In no case, however, may sales persons call on pupils, teachers, or other employees during school hours without the permission of the building principal.

Adopted: 8/9/10

PAYMENT PROCEDURES

The Board will approve in advance all disbursements except those for amounts owing under contracts previously approved by the Board, those for which by prompt payment the district will receive a discount or other advantage, and those made from the imprest fund.

As an operating procedure, the Board will receive each month from the business office lists of bills for payment from the district funds, which lists will be supported by invoices and vouchers properly certified and approved with respect to materials or services received or expenses incurred. The Board will discuss questionable items, if any, in the listings, make changes, if any are deemed necessary, and approve the bills for payment.

Adopted: 8/9/10

PAYROLL/PAY SCHEDULE

All salaries and supplements paid regular staff members, substitute or part-time personnel, and student workers will be paid through the business office.

Proper payroll procedures are dependent on staff attendance accounting and on the signing-in and signing-out of part-time and hourly workdays, including evening school personnel. The necessary procedures for this will be established by the business manager and carried out by administrative personnel.

Compensation records kept by the business office will reflect an accurate history of the compensation and related benefits accorded each employee.

Adopted 8/9/10

EXPENSE AUTHORIZATION/REIMBURSEMENT

Personnel and district officials who incur expenses in carrying out their authorized duties will be reimbursed upon submission of a properly completed voucher and any supporting receipts required by the business office.

These expenses may be incurred and approved in line with budgetary allocations for specific types of expenses.

Expenses for travel will be reimbursed within district guidelines when the travel has the advance authorization of the principal or the Superintendent. Principals may grant this authorization without prior approval of the Superintendent when the travel expense has been anticipated and incorporated into the optional budget of the particular program involved. Reimbursement for mileage shall be based on current state transportation guidelines.

Expenses within district guidelines will be paid provided that persons who travel at school expense will exercise the same economy as a prudent person traveling on personal business and will differentiate between expenditures for business and those for personal convenience.

Adopted: 11/12/84
Revised: 11/08/93
Revised: 6/23/08
Revised: 8/9/10

The following distance from Guernsey (one way) has been established for purposes of reimbursement when staff members drive their own vehicles. (A mileage log showing beginning odometer reading, ending odometer reading, and total miles traveled may be accepted in lieu of the mileage chart calculation.)

<u>TOWN/CITY</u>	<u>MILES ONE WAY FROM GUERNSEY</u>
Afton	465
Basin	305
Buffalo	225
Burns	90
Casper	110
Cheyenne	100
Cody	325
Denver	200
Douglas	60
Dubois	310
Evanston	395
Gillette	175
Glenrock	90
Green River	310
Greybull	310
Jackson	395
Kemmerer	380
Lander	255
Laramie	105
Lingle	23
Lovell	345
Lusk	50
Midwest	160
Moorcroft	200
Newcastle	150
Pine Bluffs	120
Powell	350
Rawlins	185
Riverton	230
Rock Springs	295
Saratoga	185
Scottsbluff	60
Sheridan	260
Southeast Goshen (Yoder)	50
Sundance	195
Thermopolis	240
Torrington	33
Wheatland	28
Worland	275

Approved: 11/12/84

Revised: 8/9/10

EXPENSE AUTHORIZATION/REIMBURSEMENT

Staff members are required to provide the following information when claiming reimbursement for expenses:

1. Properly completed and signed voucher.
2. Receipts for meals, lodging, and all other valid expenses.
3. Odometer readings showing beginning odometer reading, ending odometer reading, and total miles traveled. (In lieu of this, employees may claim mileage reimbursements based upon the district's mileage chart.)
4. Receipts are required on any claim for lodging regardless whether the trip is in or out-of-state. Receipts in the form of a copy of a credit card ticket are not satisfactory. A receipt from the hotel or motel is the only acceptable receipt for lodging.
5. Reimbursement for driving your own car can only be made if no school vehicle is available for your use, if medically necessary, or for extenuating circumstances with prior approval from the superintendent. Reimbursement for reasons other than those listed above is at one-third of the current state transportation guidelines.
6. If driving a school vehicle, the Transportation Department will fill the vehicle with gasoline and charge it to the budget of the last user.
7. Any adjustments recommended by the building administrator and approved by the Superintendent must be charged back to the appropriate school account and fall within the district's approved budget.

Approved: 11/12/84
Revised: 8/9/10
Revised: 05/14/12

PAY DAY SCHEDULES

All certificated staff shall receive their paychecks on the 15th day of the month following the pay period. All classified employees and substitutes shall receive their paychecks on the 15th day of the month following the pay period.

If the scheduled payday falls on a weekend, reasonable effort shall be made to issue pay checks on the last working day prior to the scheduled pay day.

All teachers subject to the salary schedule shall be paid their annual salary in twelve (12) equal installments unless specifically stated otherwise by the board. The board may elect to pay any one or more of the final three installments in one lump sum. Whenever possible, extra-duty compensation will be added to the employee's salary and paid in twelve (12) equal installments.

Adopted: 11/12/84
Revised: 06/13/88
Revised: 11/08/93
Revised: 01/12/98
Revised: 8/9/10

SALARY OVERPAYMENT/UNDERPAYMENT

If an employee receives an overpayment or underpayment of his or her authorized salary, the error must be corrected regardless of when it occurred.

The employee affected will be given the opportunity to devise and recommend a reasonable schedule to repay money received, or to receive money due said employee. In the event that the individual leaves the district's employment, a lump sum of the remaining amount owed or due will be paid at that time.

An employee who resigns an extra-duty contract for which unearned money has been paid must make restitution prior to the end of his or her current teaching contract.

Adopted: 03/12/07
Reviewed: 8/9/10

SCHOOL PROPERTIES DISPOSITION

When equipment, books and materials become worn out, obsolete, surplus, or otherwise unusable in the schools, the Superintendent may authorize their disposal in a manner to the district's best advantage, provided that the unit value of the items is not more than \$500. If values are in excess of that amount, formal authorization for negotiated sale or for putting the items to bid will be obtained from the Board. Any vehicle, equipment, furniture, or usable materials belonging to the District which have been determined to be surplus shall be disposed of in accordance with the public trust. Preference may be given to governmental entities, educational, and/or nonprofit educational organizations in the disposition of surplus District vehicles, equipment, furniture or usable materials at the discretion of the Board of Trustees.

To assure all patrons an equal opportunity in purchasing items with a unit value over \$500, all sales must be advertised in advance through the news media.

Surplus personal property will be classified for disposal according to the resale value of the item.

1. Items having a resale value will be disposed of as follows:
 - a. Items having a fair market value of \$500 or less may be disposed of by closed bid, auction, or general sale.
 - b. Items having a fair market value of more than \$500 will be advertised for sale to the highest bidder.
 - c. The Board shall reserve the right to reject any or all bids for the purchase of district personal property.
2. Items having no resale value or of insufficient value to defray the cost of sale may be disposed of as follows:
 - a. Salvageable parts may be removed for use in restoring inoperable district equipment to an operable condition and the remainder of the items disposed of for junk value or taken to the refuse collection center.
 - b. Usable parts may be removed and stored and the remainder of the item disposed of for junk value or taken to the refuse collection center.
 - c. Surplus items may be disposed of for junk value or taken to the refuse collection center.
 - d. Worn and outmoded books will not be destroyed until they have been offered to students, charitable organizations, and made available to the general public.

Adopted: 11/12/84
Revised: 11/14/94
Revised: 01/12/98
Revised: 8/9/10